19. (Amended) A method for fabricating capacitors for semiconductor devices, comprising:

forming a lower electrode on a semiconductor substrate;

forming a first amorphous TaON thin film directly over the lower electrode;

annealing the first amorphous TaON thin film in an NH3 atmosphere;

forming a second amorphous TaON thin film;

annealing the second amorphous TaON thin film a first time;

annealing the second amorphous TaON thin film a second time, thereby forming a

TaON dielectric film having a multi-layer structure; and

forming an upper electrode over the TaON dielectric film.

20. (Amended) A method for fabricating capacitors for semiconductor devices, comprising:

forming a lower electrode on a semiconductor substrate;

nitriding an upper surface of the lower electrode in an NH3 atmosphere;

forming a first amorphous TaON thin film directly over the lower electrode;

annealing the first amorphous TaON thin film in an NH3 atmosphere;

forming a second amorphous TaON thin film;

annealing the second amorphous TaON thin film at least once, thereby forming a

TaON dielectric film having a multi-layer structure; and

forming an upper electrode over the TaON dielectric film.

Please see the attached Appendix for the changes made to effect the above claims.

